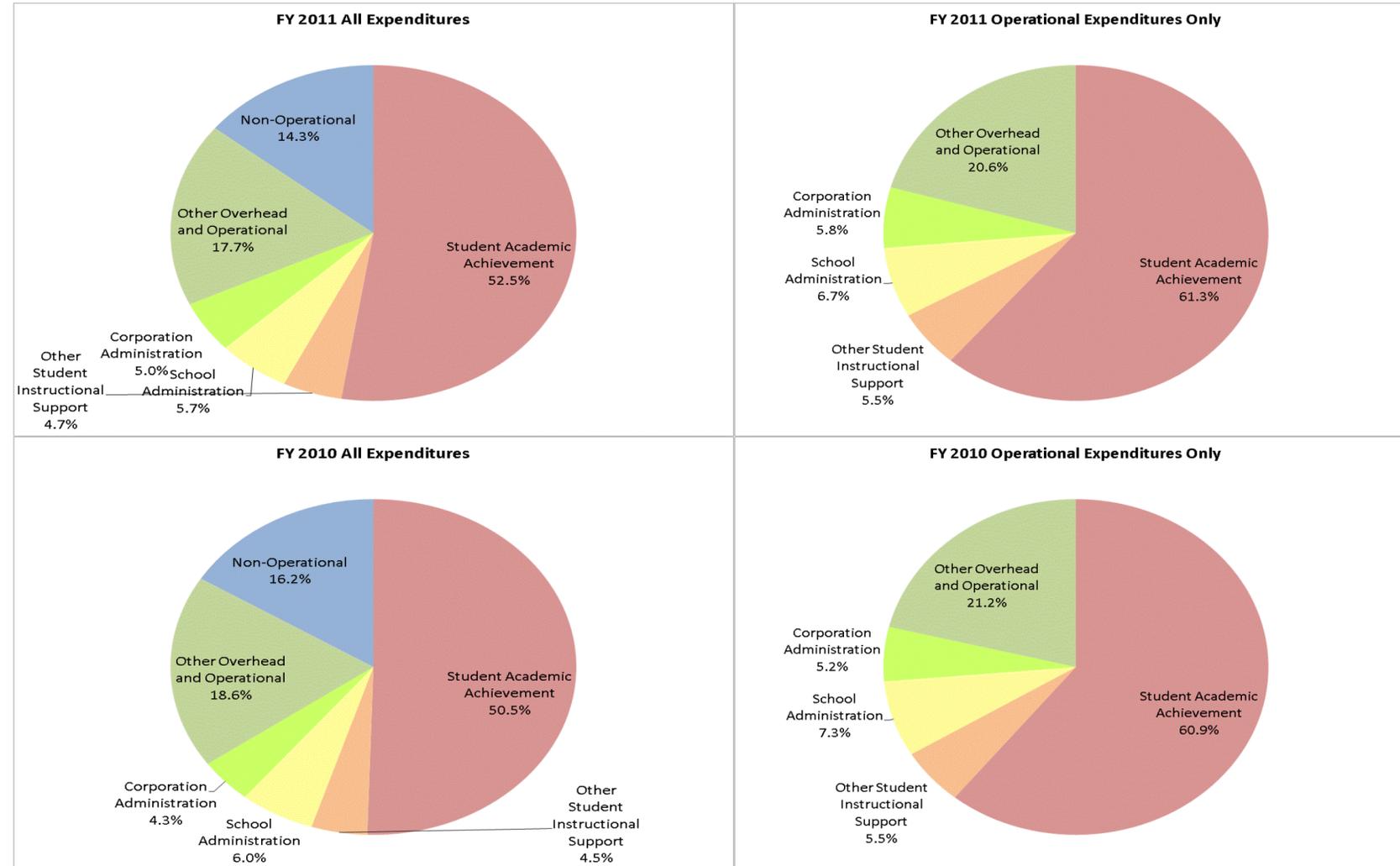


School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2010 - June 2011
Liberty-Perry Com School Corp (1895)

Liberty-Perry Com School Corp (1895)

Student Instructional Category	FY01 % of Total		FY06 % of Total		FY10 % of Total		FY11 % of Total	
	FY 2001	Exp	FY 2006	Exp	FY 2010	Exp	FY 2011	Exp
Student Academic Achievement	\$4,865,253	56.7%	\$5,543,523	53.1%	\$5,482,534	50.5%	\$5,329,516	52.5%
Student Instructional Support	\$834,968	9.7%	\$996,395	9.5%	\$1,133,120	10.4%	\$1,063,166	10.5%
Overhead and Operational	\$1,765,236	20.6%	\$2,388,729	22.9%	\$2,485,979	22.9%	\$2,303,375	22.7%
Nonoperational	\$1,120,763	13.1%	\$1,513,608	14.5%	\$1,758,075	16.2%	\$1,447,437	14.3%
Grand Total	\$8,586,221		\$10,442,254		\$10,859,707		\$10,143,494	

	FY 2001	FY 2006	FY 2010	FY 2011
Student Instructional Expenditures (Academic Achievement plus Support)	66.4%	62.6%	60.9%	63.0%



School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2010 - June 2011
Liberty-Perry Com School Corp (1895)

Student Instructional Category	Account	FY 2001	FY 2006	FY 2010	FY 2011	10 Year Increase	5 Year Increase	1 Year Increase
Student Academic Achievement								
	11050 Regular Programs; Full Day Kindergarten			\$157,867	\$223,618			42%
	11100 Regular Programs; Elementary	\$1,248,175	\$1,421,815	\$1,783,770	\$1,620,253	30%	14%	-9%
	11200 Regular Programs; Middle/Junior High	\$608,928	\$573,336	\$934,310	\$970,007	59%	69%	4%
	11300 Regular Programs; High School	\$1,098,922	\$869,689	\$1,205,646	\$1,229,838	12%	41%	2%
	11450 Vocational Education; Consumer and Homemaking	\$46,039	\$40,451	\$62,498	\$67,527	47%	67%	8%
	11470 Vocational Education; Business Education	\$21,432	\$36,225	\$174,279	\$131,857	> 500%	264%	-24%
	12110 Gifted And Talented; Gifted and Talented	\$11,575	\$5,603	\$25,806	\$8,909	-23%	59%	-65%
	12210 Mental Disabilities; Mild Mental Disabilities		\$60,977	\$15,647	\$16,495		-73%	5%
	12230 Mental Disabilities; Severe Mental Disabilities		\$57,420	\$60,748	\$69,297		21%	14%
	12350 Physical Impairment; Homebound	\$3,072	\$3,520	\$8,897	\$8,268	169%	135%	-7%
	12610 Learning Disability	\$237,381	\$619,553	\$546,971	\$521,396	120%	-16%	-5%
	12710 Equal Opportunity At Risk	\$29,886	\$36,442	\$18,164	\$23,164	-22%	-36%	28%
	12810 Special Education Preschool	\$51,170	\$50,829	\$33,917	\$23,375	-54%	-54%	-31%
	12900 Other Special Programs		\$12,224	\$16,276	\$10,619		-13%	-35%
	14300 Summer School Programs; High School	\$24,102	\$28,901	\$4,484	\$7,081	-71%	-75%	58%
	16100 Remediation Testing	\$238	\$970			-100%	-100%	
	16200 Preventive Remediation	\$9,305				-100%		
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participat	\$72,883	\$40,793			-100%	-100%	
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Specia	\$91,234	\$79,119	\$215,781	\$207,915	128%	163%	-4%
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$3,024				-100%		
	22130 Improvement of Instruction; Instructional Staff Training	\$30,957	\$172,855	\$23,891	\$4,655	-85%	-97%	-81%
	22220 Library/Media Services; School Library	\$106,644	\$114,523	\$101,491	\$136,457	28%	19%	34%
	22250 Library/Media Services; Computer Assisted Instruction Services	\$16,821	\$1,720			-100%	-100%	
	22360 Instruction, Related Technology; Network Support			\$1,538	\$3,643			137%
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$92,912	\$111,910	\$84,225	\$35,662	-62%	-68%	-58%
	25570 Textbooks for Rent or Resale; Materials and Supplies	\$5,171	\$5,972	\$6,328	\$9,481	83%	59%	50%
	26497 2007 Account Code - Teachers Retirement Fund	\$210,729	\$201,409					
Student Academic Achievement Total		\$4,020,601	\$4,546,258	\$5,482,534	\$5,329,516	33%	17%	-3%
Student Instructional Support								
	21120 Attendance and Social Work Services; Attendance Services			\$1,653	\$1,650			0%
	21220 Guidance Services; Counseling Services	\$142,533	\$160,004	\$185,503	\$191,033	34%	19%	3%
	21340 Health Services; Nurse Services	\$23,580	\$50,840	\$75,671	\$77,254	228%	52%	2%
	21420 Psychological Testing	\$2,270				-100%		
	21520 Speech Pathology and Audiology Services; Speech Pathology Services	\$32,228	\$40,044	\$76,559	\$77,160	139%	93%	1%
	21530 Speech Pathology and Audiology Services; Audiology Services	\$32,378	\$39,716	\$51,850	\$53,730	66%	35%	4%
	21810 Special Education Administration; Service Area Direction	\$56,465	\$65,669	\$94,211	\$79,121	40%	20%	-16%
	24100 Office of The Principal	\$366,827	\$457,427	\$647,673	\$583,218	59%	27%	-10%
Student Instructional Support Total		\$656,281	\$813,699	\$1,133,120	\$1,063,166	62%	31%	-6%
Overhead and Operational								
	23120 Board of Education; Service Area Assistants	\$10,000	\$12,500	\$24,092	\$22,533	125%	80%	-6%
	23150 Board of Education; Legal Services	\$785	\$1,822	\$1,200	\$1,977	152%	9%	65%
	23160 Board of Education; Promotion Expenses	\$6,384	\$11,900	\$2,610	\$1,698	-73%	-86%	-35%
	23190 Board of Education; Other Governing Body Services	\$1,885	\$3,667	\$1,951	\$2,402	27%	-34%	23%
	23210 Executive Administration; Office of The Superintendent	\$117,046	\$158,132	\$312,580	\$340,996	191%	116%	9%
	23220 Executive Administration; Community Relations			\$243	\$208			-14%
	23230 Executive Administration; Staff Relations and Negotiations			\$21	\$158			> 500%
	25191 Other Fiscal Services; Refund of Revenue	\$992	\$270		\$159	-84%	-41%	-55%
	25196 Other Fiscal Services; Cash Change	\$100	\$200	\$550	\$250	150%	25%	-55%
	25199 Other Fiscal Services; Other			\$1,375				-100%
	25300 Printing, Publishing, and Duplicating Services			\$2,847	\$1,035			-64%
	25750 Personnel Services; Health Services	\$6,105	\$6,600	\$20,451	\$25,236	313%	282%	23%
	25810 Administrative Technology Services; Technology Services Supervison And Administration			\$92,717	\$105,500			14%
	25920 Ditch Assessments	\$30	\$40	\$7,100	\$3,141	> 500%	> 500%	-56%
	25990 Other Support Services, Central				\$2,834			
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$545,274	\$726,764	\$839,237	\$728,859	34%	0%	-13%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$26	\$567	\$1,419	\$2,715	> 500%	378%	91%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2010 - June 2011
Liberty-Perry Com School Corp (1895)

Student Instructional Category	Account	FY 2001	FY 2006	FY 2010	FY 2011	10 Year Increase	5 Year Increase	1 Year Increase
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$122,803	\$149,427	\$71,913	\$62,351	-49%	-58%	-13%
	26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$460	\$400					
	26499 2007 Account Code - Other		\$36,468					
	26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)		\$22,845		\$2,706		-88%	
	26600 Operation and Maintenance of Plant Services; Security Services				\$4,520			
	26700 Operation and Maintenance of Plant Services; Insurance	\$36,799	\$73,821	\$74,094	\$67,285	83%	-9%	-9%
	27010 Student Transportation; Service Area Direction	\$43,060	\$99,235	\$103,396	\$114,756	167%	16%	11%
	27100 Student Transportation; Vehicle Operation	\$54,773	\$201,132	\$249,887	\$238,291	335%	18%	-5%
	27200 Student Transportation; Monitoring Services	\$5,408	\$8,840	\$2,837	\$1,586	-71%	-82%	-44%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$26,970	\$112,340	\$99,812	\$138,394	413%	23%	39%
	27400 Student Transportation; Purchase of School Buses	\$47,943	\$186,560	\$138,448		-100%	-100%	-100%
	27500 Student Transportation; Insurance on Buses	\$6,323		\$3	\$6,175	-2%		> 500%
	27700 Student Transportation; Contracted Transportation Services	\$241,158	\$464	\$985	\$1,909	-99%	311%	94%
	27900 Student Transportation; Other Student Transportation Services	\$738	\$1,919	\$1,234	\$868	18%	-55%	-30%
	27910 Student Transportation; Bus Driver Training		\$65				-100%	
	31100 Food Services Operations; Service Area Direction	\$18,182	\$21,924	\$43,868	\$47,061	159%	115%	7%
	31200 Food Services Operations; Food Preparation and Dispensing	\$159,798	\$196,728	\$213,721	\$195,775	23%	0%	-8%
	31400 Food Services Operations; Food Purchases	\$172,137	\$162,617	\$177,391	\$181,995	6%	12%	3%
Overhead and Operational Total		\$1,625,180	\$2,197,247	\$2,485,979	\$2,303,375	42%	5%	-7%
Nonoperational								
	33400 Athletic Coaches	\$67,397	\$75,433	\$90,478	\$90,592	34%	20%	0%
	43000 Facilities Acquisition and Construction; Professional Services	\$50	\$2,926	\$5,779	\$9,576	> 500%	227%	66%
	44000 Facilities Acquisition and Construction; Educational Specifications Development		\$3,500				-100%	
	45100 Building Acquisition, Construction and Improvements	\$142,506	\$108,354	\$194,505	\$379,698	166%	250%	95%
	45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$93,100	\$104,950	\$16,380	\$16,380	-82%	-84%	0%
	45300 Building Acquisition, Construction and Improvement; Skilled Craft Employees			\$52,933	\$53,972			2%
	46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$29,433				-100%		
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$110,312	\$65,472	\$398,657	\$115,563	5%	77%	-71%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$7,925		\$5,000	\$6,616	-17%		32%
	51600 Debt Services; Principal on Debt; Other Department of Local Government Finance Approved Debt		\$478,850	\$319,232	\$318,086		-34%	0%
	52200 Debt Services; Interest on Debt; Temporary Loans			\$3,495				-100%
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$651,209	\$656,563	\$651,090	\$456,953	-30%	-30%	-30%
	59200 Other Debt Services Obligations; Bank Fee		\$57	\$20,525			-100%	-100%
Nonoperational Total		\$1,101,933	\$1,496,105	\$1,758,075	\$1,447,437	31%	-3%	-18%
Prorated By Fund								
	26491 2007 Account Code - PERF	\$51,658	\$26,560					
	26492 2007 Account Code - Social Security	\$357,266	\$427,641					
	26493 2007 Account Code - Workmen's Compensation	\$9,668	\$37,848					
	26494 2007 Account Code - Group Insurance	\$606,023	\$801,801					
	26496 2007 Account Code - Unemployment Compensation		\$5,289					
	26498 2007 Account Code - Severance / Early Retirement Pay	\$157,611	\$89,807					
Prorated By Fund Total		\$1,182,226	\$1,388,946					